



THE CITY OF SAN DIEGO

Calendar Year 2012 Rental Unit Business Tax

Beginning January 9, 2012, Rental Unit Business Tax assessments for the 2012 calendar year will be issued. Throughout the month of January billing statements will be issued to owners renting hotels, motels, mobile homes, apartments, single family residences and condominiums.

A Rental Unit Business Tax billing statement is mailed to property owners not having a Homeowner's Exemption on file with the County of San Diego Assessor. Property owners without a Homeowner's Exemption on file with the County are presumed to be renting. See San Diego Municipal Code [§31.0305 \(h\)](#).

If you are not renting your property, and qualify for an exemption, please complete and return the exemption form included with your billing statement. The exemption form can also be downloaded by visiting our website at:

<http://www.sandiego.gov/treasurer/taxesfees/btax/rtaxexemptions.shtml>

Rental Unit Business Tax payments can be paid online by visiting the following website

<http://www.sandiego.gov/treasurer/taxesfees/btax/rtaxonlinepay.shtml>

For any questions please call the Rental Unit Business Tax Division at (619) 615-1500 or email rtax@sandiego.gov